

**ASSESSOR****BUDGET UNIT: STATE/COUNTY PROPERTY TAX ADMINISTRATION  
PROGRAM (RCS ASR)****I. GENERAL PROGRAM STATEMENT**

On February 13, 1996, the Board of Supervisors approved an agreement with the State of California to participate in a state/county property tax administration program for calendar year 1996. The agreement provided a loan of \$2,139,938 for 1996, with a provision for the same in the following two calendar years. The state passed legislation extending this program through calendar year 2002.

Effective January 1, 2002, the State legislature approved authorization of AB589. This bill creates the State-County Property Tax Grant Program to replace the prior loan program. The grant is effective starting with the 2002-03 fiscal year and is authorized for the County until calendar year 2007. As with the prior loan program, these funds are intended to supplement the county's property tax administrative cost. The amount of the loan is set forth on a schedule established by the state and is anticipated to be the same as the previous loan program.

**II. BUDGET & WORKLOAD HISTORY**

|                                   | <b>Actual<br/>2001-02</b> | <b>Budget<br/>2002-03</b> | <b>Estimated<br/>2002-03</b> | <b>Department<br/>Request<br/>2003-04</b> |
|-----------------------------------|---------------------------|---------------------------|------------------------------|---|
| Total Appropriation               | 2,195,667                 | 3,287,378                 | 2,300,491                    | 3,166,825                                 |
| Total Revenue                     | 2,187,384                 | 2,179,938                 | 2,179,938                    | 2,179,938                                 |
| Fund Balance                      |                           | 1,107,440                 |                              | 986,887                                   |
| Budgeted Staffing                 |                           | 30.0                      |                              | 29.0                                      |
| <b><u>Workload Indicators</u></b> |                           |                           |                              |   |
| Assessment Backlogs:              |                           |                           |                              |   |
| Proposition 8                     | 109,066                   | 107,391                   | 90,836                       | 75,150                                    |
| Mandatory Audits                  | 468                       | 370                       | 496                          | 370                                       |

**III. HIGHLIGHTS OF RECOMMENDED PROGRAM FUNDED ADJUSTMENTS****STAFFING CHANGES**

Reduction in staffing of 1.0 position due to the deletion of a Public Service Employee.

**PROGRAM CHANGES**

Contingencies are used to set aside funds that are available from the state on a calendar year basis but are budgeted and managed in the county system on a fiscal year basis.

**OTHER CHANGES**

None.

**IV. VACANT POSITION IMPACT**

None.

**V. OTHER POLICY ITEMS**

Since this budget unit has a fixed revenue source, the department is requesting \$225,000 for postage and printing costs to compensate for diminishing funds available for services and supplies due to increased MOU costs.

**VI. FEE CHANGES**

None.

GROUP: Fiscal  
DEPARTMENT: Assessor  
FUND: Special Revenue RCS ASR

FUNCTION: General  
ACTIVITY: Finance

## ANALYSIS OF 2003-04 BUDGET

|                             | A                                | B                       | C                        | D                       | B+C+D<br>E<br>Board<br>Approved<br>Base<br>Budget |
|-----------------------------|----------------------------------|-------------------------|--------------------------|-------------------------|---|
|                             | 2002-03<br>Year-End<br>Estimates | 2002-03<br>Final Budget | Base Year<br>Adjustments | Mid-Year<br>Adjustments |   |
| <b><u>Appropriation</u></b> |                                  |                         |                          |                         |   |
| Salaries and Benefits       | 1,534,696                        | 1,533,489               | -                        | -                       | 1,533,489   |
| Services and Supplies       | 765,795                          | 805,643                 | -                        | -                       | 805,643   |
| Transfers                   | -                                | -                       | (859)                    | -                       | (859)   |
| Contingencies               | -                                | 948,246                 | -                        | -                       | 948,246   |
| Total Appropriation         | 2,300,491                        | 3,287,378               | (859)                    | -                       | 3,286,519   |
| <b><u>Revenue</u></b>       |                                  |                         |                          |                         |   |
| Taxes                       | 40,000                           | 40,000                  | -                        | -                       | 40,000  |
| State, Fed Or Gov't Aid     | <u>2,139,938</u>                 | <u>2,139,938</u>        | <u>-</u>                 | <u>-</u>                | <u>2,139,938</u>                                  |
| Total Revenue               | 2,179,938                        | 2,179,938               | -                        | -                       | 2,179,938   |
| Fund Balance                |                                  | 1,107,440               | (859)                    | -                       | 1,106,581   |
| Budgeted Staffing           |                                  | 30.0                    | -                        | -                       | 30.0  |

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ANALYSIS OF 2003-04 BUDGET

|                         | E              | F             | E+F            | H        | G+H            | J           | I+J            |
|-------------------------|----------------|---------------|----------------|----------|----------------|-------------|----------------|
|                         | Board          | Recommended   | G              |          | I              |             | K              |
|                         | Approved       | Program       | 2003-04        | Vacant   | 2003-04        | Recommended | 2003-04        |
|                         | Base           | Funded        | Department     | Position | Proposed       | Vacant      | Recommended    |
|                         | Budget         | Adjustments   | Request        | Impact   | Budget         | Restoration | Budget         |
|                         | (Adjusted)     |               |                |          |                |             |                |
| <b>Appropriation</b>    |                |               |                |          |                |             |                |
| Salaries and Benefits   | 1,533,489      | 226,627       | 1,760,116      | -        | 1,760,116      | -           | 1,760,116      |
| Services and Supplies   | 805,643        | (391,021)     | 414,622        | -        | 414,622        | -           | 414,622        |
| Transfers               | (859)          | 6,059         | 5,200          | -        | 5,200          | -           | 5,200          |
| Contingencies           | <u>948,246</u> | <u>38,641</u> | <u>986,887</u> | <u>-</u> | <u>986,887</u> | <u>-</u>    | <u>986,887</u> |
| Total Appropriation     | 3,286,519      | (119,694)     | 3,166,825      | -        | 3,166,825      | -           | 3,166,825      |
| <b>Revenue</b>          |                |               |                |          |                |             |                |
| Taxes                   | 40,000         | -             | 40,000         | -        | 40,000         | -           | 40,000         |
| State, Fed ro Gov't Aid | 2,139,938      | -             | 2,139,938      | -        | 2,139,938      | -           | 2,139,938      |
| Total Revenue           | 2,179,938      | -             | 2,179,938      | -        | 2,179,938      | -           | 2,179,938      |
| Fund Balance            | 1,106,581      | (119,694)     | 986,887        | -        | 986,887        |             | 986,887        |
| Budgeted Staffing       | 30.0           | (1.0)         | 29.0           | -        | 29.0           | -           | 29.0           |

Base Year Adjustments

|                               |              |                             |
|-------------------------------|--------------|-----------------------------|
| Transfers                     | <u>(859)</u> | Incremental Change in EHAP. |
| Total Base Year Appropriation | <u>(859)</u> |                             |
| Total Base Year Revenue       | <u>-</u>     |                             |
| Fund Balance                  | <u>(859)</u> |                             |

## ASSESSOR

### Recommended Program Funded Adjustments

|                       |                  |  |
|-----------------------|------------------|--|
| Salaries and Benefits | <u>226,627</u>   | Increase in salaries due to MOU and retirement increases offset by reduction in 1.0 PSE. |
| Services and Supplies | <u>(384,962)</u> | Decrease expenses to compensate for salaries and benefits increase.                      |
|                       | <u>(6,059)</u>   | GASB 34 Accounting Change (EHAP).  |
|                       | <u>(391,021)</u> |  |
| Transfers             | <u>6,059</u>     | GASB 34 Accounting Change (EHAP).  |
| Contingencies         | <u>38,641</u>    |  |
| Total Appropriation   | <u>(119,694)</u> |  |
| Total Revenue         | <u>-</u>         |  |
| Fund Balance          | <u>(119,694)</u> |  |